

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 539

**DECLARATION OF DISINTERESTEDNESS OF KPMG LLP
IN SUPPORT OF EMPLOYMENT OF KPMG LLP
AS A PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

Heather L. Buser, declares and says:

1. I am a Managing Director of KPMG LLP, located at 1300 SW Fifth Ave., Portland, OR 97201 (the “**Firm**”). The Firm is not a legal services firm.
2. Big Lots, Inc. and certain of its affiliates (collectively, the “**Debtors**”), each of which is a debtor and debtor in possession in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”), have requested that the Firm provide tax compliance and tax valuation services to the Debtors, and the Firm has consented to provide those services.
3. Pursuant to rule 2014 of the Federal Rules of Bankruptcy Procedure, the Firm hereby confirms that, to the best of its knowledge and belief, the Firm may have performed services in the past, may currently perform services, and may perform services in the future, in matters

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

unrelated to the Debtors or to the Chapter 11 Cases, for persons that are claimants or other parties in interest in the Chapter 11 Cases. The Firm has, since prior to the Petition Date, performed services for a client that is not a Debtor relating to a license between such client and the Debtors. This engagement is unrelated to the tax compliance and tax valuations services that the Firm performs for the Debtors. The Firm does not perform services for any such person in connection with the Chapter 11 Cases.

4. Neither I nor any partner or associate of the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates.

5. Neither I nor any partner or associate of the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any person other than the partners and associates of the Firm.

6. The Debtors owe the Firm \$8,500.00 for prepetition services, the payment of which is subject to the limitations contained in the Bankruptcy Code. The Firm agrees to waive its prepetition claim.

7. As of the Petition Date, to the extent that the Firm was party to an agreement for indemnification with certain of the Debtors, the Firm waives such indemnification.

8. The Firm reviewed its connections to, if any, the key parties-in-interest provided on Exhibit 1. The Firm is conducting further inquiries regarding its retention by creditors of the Debtors and, upon conclusion of that inquiry or at any time during the period of its employment, if the Firm should discover any facts bearing on the matter described herein, the Firm will supplement the information contained in this declaration.

9. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this declaration was executed on October 24, 2024.

/s/ Heather L. Buser

Heather L. Buser